

## LEGAL ALLOWANCES

**First:** Double legal allowances for Employees

	<b>2005 text (CPA 49 /84)</b>	<b>2008 tax Law</b>
Bachelor, Widower, Divorced man Married man whose wife's income is independently taxable	<b>2,500,000 IQD</b>	<b>5,000,000</b>
Married man whose wife is a housewife or whose income is aggregated with his	<b>4,500,000</b>	<b>9,000,000</b>
Married woman who has an income subject to tax and whose husband is incapacitated from work and has no income (evidence has to be given to fiscal authority)	<b>5,000,000</b>	<b>10,000,000</b>
Independent widow Divorced woman.	<b>3,200,000</b>	<b>6,400,000</b>
Additional Allowance for the Employee over 63 years	<b>30,000</b>	<b>60,000</b>
For each eligible child	<b>200,000</b>	<b>400,000</b>

**Secondly:** Doubles amount tax brackets to all mandate-holders, as follows

<b>Tax Bracket</b>	<b>Tax Gauge</b>	<b>Tax Slice Bracket (doubled)</b>
Amount 250,000	3%	Amount 500,000
From 250,000 to 500,000	5%	From 500,000 to 1,000,000
From 500,000 to 1,000,000	10%	From 1,000,000 to 2,000,000
Over 1,000,000	15%	Over 2,000,000